

State Tax Commission

DIVISION SUMMARY:	FY 2006 Total Appr	FY 2006 Actual	FY 2007 Total Appr	FY 2008 Request	FY 2008 Gov Rec	FY 2008 Approp
BY PROGRAM						
General Services	9,126,500	9,553,200	8,459,600	9,017,400	8,885,200	8,972,000
Audit and Collections	15,762,100	15,093,800	15,248,200	16,029,500	15,729,600	15,939,000
Revenue Operations	5,413,700	5,318,600	5,711,300	5,780,500	5,298,800	5,664,600
County Support	3,219,600	3,353,100	3,223,200	3,448,500	3,403,900	3,441,500
Total:	33,521,900	33,318,700	32,642,300	34,275,900	33,317,500	34,017,100
BY FUND SOURCE						
General	24,958,800	24,873,800	24,857,600	27,591,100	26,745,300	27,374,200
Dedicated	8,563,100	8,370,600	7,784,700	6,684,800	6,572,200	6,642,900
Federal	0	74,300	0	0	0	0
Total:	33,521,900	33,318,700	32,642,300	34,275,900	33,317,500	34,017,100
Percent Change:		(0.6%)	(2.0%)	5.0%	2.1%	4.2%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	23,922,500	23,332,400	23,039,600	24,477,100	24,032,700	24,428,400
Operating Expenditures	9,425,100	9,423,600	8,375,400	9,451,100	8,944,900	9,248,800
Capital Outlay	174,300	562,700	1,227,300	347,700	339,900	339,900
Total:	33,521,900	33,318,700	32,642,300	34,275,900	33,317,500	34,017,100
Full-Time Positions (FTP)	410.50	410.50	413.50	416.50	413.50	413.50

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 413.5 full-time equivalent positions at any point during the period July 1, 2007 through June 30, 2008 for the programs specified.

	FTP	Gen	Ded	Fed	Total
FY 2007 Original Appropriation	413.50	24,857,600	7,784,700	0	32,642,300
Non-Cognizable Funds and Transfers	0.00	0	0	0	0
FY 2007 Estimated Expenditures	413.50	24,857,600	7,784,700	0	32,642,300
Removal of One-Time Expenditures	0.00	0	(1,792,800)	0	(1,792,800)
Base Adjustments	0.00	0	(12,000)	0	(12,000)
FY 2008 Base	413.50	24,857,600	5,979,900	0	30,837,500
Benefit Costs	0.00	308,900	67,500	0	376,400
Inflationary Adjustments	0.00	110,200	40,700	0	150,900
Replacement Items	0.00	173,900	100,700	0	274,600
Statewide Cost Allocation	0.00	229,600	16,400	0	246,000
Change in Employee Compensation	0.00	805,500	179,600	0	985,100
FY 2008 Program Maintenance	413.50	26,485,700	6,384,800	0	32,870,500
Line Items	0.00	888,500	258,100	0	1,146,600
FY 2008 Total	413.50	27,374,200	6,642,900	0	34,017,100
% Chg from FY 2007 Orig Approp.	0.0%	10.1%	(14.7%)		4.2%

I. State Tax Commission: General Services

STARS Number & Budget Unit: 352 TAAA, 352 TAAG(Cont), 352 TAAH(Cont), 352 TAAI

Bill Number & Chapter: H301 (Ch.231), S1189 (Ch.121)

PROGRAM DESCRIPTION: Provide administrative support to the Department in the following areas: legal, accounting, purchasing, personnel and data processing [Idaho Code, §63-101].

PROGRAM SUMMARY:	FY 2006 Total Appr	FY 2006 Actual	FY 2007 Total Appr	FY 2008 Request	FY 2008 Gov Rec	FY 2008 Approp
BY FUND SOURCE						
General	6,530,200	6,899,600	6,477,800	7,792,100	7,686,200	7,764,900
Dedicated	2,596,300	2,653,600	1,981,800	1,225,300	1,199,000	1,207,100
Total:	9,126,500	9,553,200	8,459,600	9,017,400	8,885,200	8,972,000
Percent Change:		4.7%	(11.4%)	6.6%	5.0%	6.1%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	4,458,300	4,619,500	4,324,600	4,650,600	4,583,100	4,669,900
Operating Expenditures	4,560,200	4,533,900	3,203,400	4,090,200	4,025,500	4,025,500
Capital Outlay	108,000	399,800	931,600	276,600	276,600	276,600
Total:	9,126,500	9,553,200	8,459,600	9,017,400	8,885,200	8,972,000
Full-Time Positions (FTP)	70.15	70.15	71.15	72.15	72.15	72.15

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2007 Original Appropriation	71.15	6,477,800	1,981,800	0	8,459,600
Non-Cognizable Funds and Transfers	1.00	79,000	0	0	79,000
FY 2007 Estimated Expenditures	72.15	6,556,800	1,981,800	0	8,538,600
Removal of One-Time Expenditures	0.00	0	(1,030,300)	0	(1,030,300)
Base Adjustments	0.00	0	(12,000)	0	(12,000)
FY 2008 Base	72.15	6,556,800	939,500	0	7,496,300
Benefit Costs	0.00	62,600	6,600	0	69,200
Inflationary Adjustments	0.00	24,200	7,400	0	31,600
Replacement Items	0.00	144,600	100,700	0	245,300
Statewide Cost Allocation	0.00	229,600	16,400	0	246,000
Change in Employee Compensation	0.00	162,500	17,000	0	179,500
FY 2008 Maintenance (MCO)	72.15	7,180,300	1,087,600	0	8,267,900
1. Configure Gen Tax Discovery Module	0.00	400,000	100,000	0	500,000
3. Software Maintenance	0.00	128,500	0	0	128,500
4. Copier Lease	0.00	40,000	0	0	40,000
6. Local Option Tax Administration	0.00	0	18,000	0	18,000
8. Commissioner Salary Increase S1189	0.00	16,100	1,500	0	17,600
FY 2008 Total Appropriation	72.15	7,764,900	1,207,100	0	8,972,000
% Change From FY 2007 Original Approp.	1.4%	19.9%	(39.1%)		6.1%

APPROPRIATION HIGHLIGHTS: Benefit costs were adjusted to restore one medical insurance premium holiday and seven life insurance premium holidays. JFAC also stipulated that increases in health insurance costs be paid from reserves. Inflationary increases were provided for some contractual obligations. Replacement items included \$72,000 for vehicles and \$153,300 for computer equipment, and \$20,000 for computer software. Statewide cost allocation included a \$119,700 for Attorney General fees, \$500 for risk management costs, \$76,800 for Controller fees, and an increase of \$49,000 for State Treasurer fees. The Change in Employee Compensation was funded at 5%. Line item #1 provided \$500,000 to Configure the Gen Tax Discovery Module for Idaho. Line item #3 provided \$128,500 for one-time software maintenance costs related to three software systems put in place in FY2007. Line item #4 provided \$40,000 one-time for the second-year of three-year production copier lease. Line item #6 provided \$18,000 for the administrative portion of a \$112,400 budget to administer the Nez Perce County local option sales tax. Line item #8 provided \$17,600 through S1189 to fund the General Services program portion of a 5% salary increase for commissioners.

FY 2008 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	65.55	4,225,700	2,846,100	0	0	0	7,071,800
OT G 0001-00 General	0.00	0	528,500	164,600	0	0	693,100
D 0276-00 Multistate Tax Comp.	0.00	0	38,600	2,500	0	0	41,100
OT D 0276-00 Multistate Tax Comp.	0.00	0	25,000	17,600	0	0	42,600
D 0338-01 Admin. Services	0.00	6,400	29,100	0	0	0	35,500
OT D 0338-01 Admin. Services	0.00	0	0	1,300	0	0	1,300
D 0338-02 Admin Transportation	6.60	437,800	380,800	5,000	0	0	823,600
OT D 0338-02 Admin Transportation	0.00	0	50,000	79,300	0	0	129,300
D 0401-00 Seminars and Publ.	0.00	0	17,100	0	0	0	17,100
D 0518-01 Abandoned Property	0.00	0	85,300	2,500	0	0	87,800
OT D 0518-01 Abandoned Property	0.00	0	25,000	3,800	0	0	28,800
Totals:	72.15	4,669,900	4,025,500	276,600	0	0	8,972,000

II. State Tax Commission: Audit and Collections

STARS Number & Budget Unit: 352 TAAB, 352 TAAF

Bill Number & Chapter: H301 (Ch.231), S1189 (Ch.121)

PROGRAM DESCRIPTION: This program provides direct taxpayer service to the public from the administrative office in Boise and five field office locations; collects delinquent taxes and conducts audits on virtually all tax types administered by the agency by authority of Idaho Code and the Multi-State Tax Compact; conducts discovery and enforcement efforts directed at non-filers; and administers Idaho's unclaimed property statutes.

PROGRAM SUMMARY:	FY 2006 Total Appr	FY 2006 Actual	FY 2007 Total Appr	FY 2008 Request	FY 2008 Gov Rec	FY 2008 Approp
BY FUND SOURCE						
General	11,226,600	10,619,100	11,160,300	11,711,900	11,481,400	11,638,200
Dedicated	4,535,500	4,410,900	4,087,900	4,317,600	4,248,200	4,300,800
Federal	0	63,800	0	0	0	0
Total:	15,762,100	15,093,800	15,248,200	16,029,500	15,729,600	15,939,000
Percent Change:		(4.2%)	1.0%	5.1%	3.2%	4.5%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	13,275,800	12,601,300	12,724,400	13,418,400	13,188,400	13,397,800
Operating Expenditures	2,486,300	2,475,500	2,523,800	2,611,100	2,541,200	2,541,200
Capital Outlay	0	17,000	0	0	0	0
Total:	15,762,100	15,093,800	15,248,200	16,029,500	15,729,600	15,939,000
Full-Time Positions (FTP)	227.35	227.35	227.35	226.35	226.35	226.35
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2007 Original Appropriation	227.35	11,160,300	4,087,900	0	15,248,200	
Non-Cognizable Funds and Transfers	(1.00)	(124,000)	0	0	(124,000)	
FY 2007 Estimated Expenditures	226.35	11,036,300	4,087,900	0	15,124,200	
Removal of One-Time Expenditures	0.00	0	(12,200)	0	(12,200)	
FY 2008 Base	226.35	11,036,300	4,075,700	0	15,112,000	
Benefit Costs	0.00	156,800	50,900	0	207,700	
Inflationary Adjustments	0.00	38,100	24,300	0	62,400	
Change in Employee Compensation	0.00	407,000	136,000	0	543,000	
FY 2008 Maintenance (MCO)	226.35	11,638,200	4,286,900	0	15,925,100	
6. Local Option Tax Administration	0.00	0	12,200	0	12,200	
8. Commissioner Salary Increase S1189	0.00	0	1,700	0	1,700	
FY 2008 Total Appropriation	226.35	11,638,200	4,300,800	0	15,939,000	
% Change From FY 2007 Original Approp.	(0.4%)	4.3%	5.2%		4.5%	

APPROPRIATION HIGHLIGHTS: Benefit costs were adjusted to restore one medical insurance premium holiday and seven life insurance premium holidays. JFAC also stipulated that increases in health insurance costs be paid from reserves. Inflationary increases were provided for some contractual obligations. No replacement items were requested for this program. The Change in Employee Compensation was funded at 5%. Line item #6 provided \$12,200 for the Audit and Collections portion of a \$112,400 budget to administer the Nez Perce County local option sales tax. Line item #8 provided \$1,700 through S1189 to fund the Audit and Collection's portion of a 5% salary increase for commissioners.

FY 2008 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	172.05	10,079,100	1,559,100	0	0	0	11,638,200
D 0276-00 Multistate Tax Comp.	20.15	1,275,600	447,300	0	0	0	1,722,900
D 0338-01 Admin. Services	0.00	12,200	23,800	0	0	0	36,000
D 0338-02 Admin Transportation	26.05	1,557,100	319,500	0	0	0	1,876,600
D 0518-01 Abandoned Property	8.10	473,800	191,500	0	0	0	665,300
Totals:	226.35	13,397,800	2,541,200	0	0	0	15,939,000

III. State Tax Commission: Revenue Operations

STARS Number & Budget Unit: 352 TAAC, 352 TAAP

Bill Number & Chapter: H301 (Ch.231)

PROGRAM DESCRIPTION: Administers the voluntary tax compliance program. Major activities are:

- Registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes.
- Ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting.
- Establishing taxpayer liability, as well as processing revenue and refund documents submitted by taxpayers.
- Maintaining a records system capable of providing individuals with tax documents.

PROGRAM SUMMARY:	FY 2006 Total Appr	FY 2006 Actual	FY 2007 Total Appr	FY 2008 Request	FY 2008 Gov Rec	FY 2008 Approp
BY FUND SOURCE						
General	4,160,300	4,165,900	4,145,300	4,771,100	4,303,800	4,659,600
Dedicated	1,253,400	1,142,200	1,566,000	1,009,400	995,000	1,005,000
Federal	0	10,500	0	0	0	0
Total:	5,413,700	5,318,600	5,711,300	5,780,500	5,298,800	5,664,600
Percent Change:		(1.8%)	7.4%	1.2%	(7.2%)	(0.8%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	3,661,600	3,521,800	3,444,700	3,718,300	3,600,300	3,662,200
Operating Expenditures	1,685,800	1,688,100	2,021,900	2,050,400	1,694,500	1,998,400
Capital Outlay	66,300	108,700	244,700	11,800	4,000	4,000
Total:	5,413,700	5,318,600	5,711,300	5,780,500	5,298,800	5,664,600
Full-Time Positions (FTP)	75.00	75.00	75.00	78.00	75.00	75.00
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2007 Original Appropriation	75.00	4,145,300	1,566,000	0	5,711,300	
Removal of One-Time Expenditures	0.00	0	(699,300)	0	(699,300)	
FY 2008 Base	75.00	4,145,300	866,700	0	5,012,000	
Benefit Costs	0.00	51,900	10,000	0	61,900	
Inflationary Adjustments	0.00	37,500	7,000	0	44,500	
Change in Employee Compensation	0.00	121,000	26,600	0	147,600	
FY 2008 Maintenance (MCO)	75.00	4,355,700	910,300	0	5,266,000	
2. Reconcile W-2s	0.00	303,900	0	0	303,900	
5. Wine Direct Shipper Admin.	0.00	0	12,500	0	12,500	
6. Administer Local Option Tax	0.00	0	82,200	0	82,200	
FY 2008 Total Appropriation	75.00	4,659,600	1,005,000	0	5,664,600	
% Change From FY 2007 Original Approp.	0.0%	12.4%	(35.8%)		(0.8%)	

APPROPRIATION HIGHLIGHTS: Benefit costs were adjusted to restore one medical insurance premium holiday and seven life insurance premium holidays. JFAC also stipulated that increases in health insurance costs be paid from reserves. Inflationary increases were provided for some contractual obligations. No replacement items were requested for this program. The Change in Employee Compensation was funded at 5%. Line item #2 provided \$303,900 to reconcile 100% of W2s between employers' statements and employees' tax returns. Line item #5 provided \$12,500 in spending authority to handle the temporary workers, office supplies, telephone, and mailing costs associated with administering the wine direct shipper license fee. Line item #6 provided \$82,200 for the Revenue Operations portion of a \$112,400 budget to collect and remit the Nez Perce County local option sales tax.

FY 2008 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	63.15	2,970,400	1,393,800	0	0	0	4,364,200
OT G 0001-00 General	0.00	0	295,400	0	0	0	295,400
D 0276-00 Multistate Tax Comp.	0.00	0	500	100	0	0	600
D 0338-01 Admin. Services	0.00	98,800	80,800	0	0	0	179,600
OT D 0338-01 Admin. Services	0.00	0	0	1,500	0	0	1,500
D 0338-02 Admin Transportation	11.55	523,000	208,300	2,300	0	0	733,600
D 0401-00 Seminars and Publ.	0.00	0	19,100	0	0	0	19,100
D 0518-01 Abandoned Property	0.30	70,000	500	100	0	0	70,600
Totals:	75.00	3,662,200	1,998,400	4,000	0	0	5,664,600

IV. State Tax Commission: County Support

STARS Number & Budget Unit: 352 TAAD

Bill Number & Chapter: H301 (Ch.231)

PROGRAM DESCRIPTION: The County Support Program provides oversight and technical support in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is responsible: to annually appraise all class three operating property, as required by Section 63-2215, Idaho Code; to examine property tax levies of all taxing districts to ensure compliance with Idaho Code; to develop forms, procedures and computer software necessary for county assessors to appraise property; to develop an assessor's manual in order to facilitate uniformity of appraisals; and to administer property tax relief through the Circuit Breaker program.

PROGRAM SUMMARY:	FY 2006 Total Appr	FY 2006 Actual	FY 2007 Total Appr	FY 2008 Request	FY 2008 Gov Rec	FY 2008 Approp
BY FUND SOURCE						
General	3,041,700	3,189,200	3,074,200	3,316,000	3,273,900	3,311,500
Dedicated	177,900	163,900	149,000	132,500	130,000	130,000
Total:	3,219,600	3,353,100	3,223,200	3,448,500	3,403,900	3,441,500
Percent Change:		4.1%	(3.9%)	7.0%	5.6%	6.8%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	2,526,800	2,589,800	2,545,900	2,689,800	2,660,900	2,698,500
Operating Expenditures	692,800	726,100	626,300	699,400	683,700	683,700
Capital Outlay	0	37,200	51,000	59,300	59,300	59,300
Total:	3,219,600	3,353,100	3,223,200	3,448,500	3,403,900	3,441,500
Full-Time Positions (FTP)	38.00	38.00	40.00	40.00	40.00	40.00
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2007 Original Appropriation	40.00	3,074,200	149,000	0	3,223,200	
Non-Cognizable Funds and Transfers	0.00	45,000	0	0	45,000	
FY 2007 Estimated Expenditures	40.00	3,119,200	149,000	0	3,268,200	
Removal of One-Time Expenditures	0.00	0	(51,000)	0	(51,000)	
FY 2008 Base	40.00	3,119,200	98,000	0	3,217,200	
Benefit Costs	0.00	37,600	0	0	37,600	
Inflationary Adjustments	0.00	10,400	2,000	0	12,400	
Replacement Items	0.00	29,300	0	0	29,300	
Change in Employee Compensation	0.00	115,000	0	0	115,000	
FY 2008 Maintenance (MCO)	40.00	3,311,500	100,000	0	3,411,500	
7. Train County Tax Officials	0.00	0	30,000	0	30,000	
FY 2008 Total Appropriation	40.00	3,311,500	130,000	0	3,441,500	
% Change From FY 2007 Original Approp.	0.0%	7.7%	(12.8%)		6.8%	

APPROPRIATION HIGHLIGHTS: Benefit costs were adjusted to restore one medical insurance premium holiday and seven life insurance premium holidays. JFAC also stipulated that increases in health insurance costs be paid from reserves. Inflationary increases were provided for some contractual obligations. Replacement items were \$29,300 for computer equipment. The Change in Employee Compensation was funded at 5%. Line item #7 provided spending authority of \$30,000 from the Seminars and Publications Fund to purchase new computer equipment for appraisal schools held to train county assessors, county staff, and county commissioners regarding property tax issues.

FY 2008 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	40.00	2,698,500	583,700	0	0	0	3,282,200
OT G 0001-00 General	0.00	0	0	29,300	0	0	29,300
D 0401-00 Seminars and Publ.	0.00	0	100,000	0	0	0	100,000
OT D 0401-00 Seminars and Publ.	0.00	0	0	30,000	0	0	30,000
Totals:	40.00	2,698,500	683,700	59,300	0	0	3,441,500